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**DECLARATION AND POWER OF ATTORNEY
FOR PATENT APPLICATION**

As a below named inventor, I hereby declare that:

My residence, post office address and citizenship are as stated below next to my name.

I believe I am the original, first and sole inventor (if only one name is listed below) or an original, first and joint inventor (if plural names are listed below) of the subject matter which is claimed and for which a patent is sought on the invention entitled LUBRICATING AND COOLING STRUCTURE OF WET TYPE FRICTION ENGAGEMENT APPARATUS, the specification of which

I hereby state that I have reviewed and understand the contents of the above identified specification, including the claims, as amended by any amendment referred to above.

I acknowledge the duty to disclose information which is known to me to be material to patentability under Title 37, Code of Federal Regulations, Section 1.56.

I hereby claim foreign priority benefits under Title 35, United States Code, Section 119 of any foreign application(s) for patent or inventor's certificate listed below and have also identified below any foreign application for patent or inventor's certificate having a filing date before that of the application on which priority is claimed:

**Priority
Prior Foreign Application(s)** **Claimed**

36055/2003 Japan 14 February, 2003 x
(Number) (Country) (Day/Month/Year Filed) Yes

I hereby claim the benefit, under Title 35, United States Code, Section 119(e) of any United States provisional applications listed below.

Serial Number **Filing date**

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I hereby claim the benefit under Title 35, United States Code, Section 120 of any United States application(s) listed below and, insofar as the subject matter of each of the claims of this application is not disclosed in the prior United States application in the manner provided by the first paragraph of Title 35, United States Code, Section 112, I acknowledge the duty to disclose information known to me to be material to patentability, as defined in Title 37, Code of Federal Regulations, Section 1.56, which became available between the filing date of the prior application and the national or PCT international filing date of this application:

(Application Serial No.)	(Filing Date)	(Status) (patented, pending, abandoned)
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I hereby appoint the following attorneys and agents to prosecute this application and to transact all business in the Patent and Trademark Office connected therewith: GEORGE A. SMITH, JR., Registration No. 24,442; STANLEY B. KITA, Registration No. 24,561; MARY E. BAK, Registration No. 31,215; HENRY HANSEN, Registration No. 19,612; CATHY A. KODROFF, Registration Number 33,980; WILLIAM BAK, Registration No. 37,277; and TRACY U. PALOVICH, Registration No. 47,840

I hereby authorize the above-named attorneys from the firm of Howson and Howson to accept and follow instructions from TecLaw Patent and Law Office and Mr. Yohei Kinoshita as to any action to be taken in the Patent and Trademark Office regarding this application and any divisions, continuing applications and other applications relating to the invention, without direct communication between me and the firm of Howson and Howson. In the event of a change in the person or persons from whom instructions may be taken, I will so notify the firm of Howson and Howson.

Address all telephone calls to George A. Smith, Jr. at telephone no. (215) 540-9200. Address all correspondence to HOWSON AND HOWSON, Spring House Corporate Center, P. O. Box 457, Spring House, Pennsylvania 19477.

I hereby declare that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under Section 1001 of Title 18 of the United States Code and that such willful false statements may jeopardize the validity of the application or any patent issued thereon.

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Inventor's signature Hisanao Kitabayashi Date Sept. 24, 2004

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